

Roscoe Township  
(27.576)

FILED

JUL 27 2017

Denna Patton  
COUNTY CLERK

Total  
81.259  
reg. requested.  
levy -  
27.576  
@ 5%

AFFIDAVIT OF PUBLICATION  
STATE OF KANSAS,  
RENO COUNTY, ss

AARON R. STUCKY

of lawful age, being first duly sworn, depose and saith that he is  
editor of

THE NINNESCAH VALLEY NEWS

a weekly newspaper published in the City of Pretty Prairie, County of  
Reno, State of Kansas, and of general paid circulation in Reno County,  
and which newspaper has been admitted to the mails as second-class  
matter in said county, that the Ninnescah Valley News is not a trade,  
religious or fraternal publication, and has been continuously and un-  
interruptedly published in said county during the period of fifty-two  
(52) consecutive weeks immediately prior to the first publication of  
the notice hereinafter mentioned, and that the notice, of a true copy is  
hereto attached, was published in 1 consecutive issues of said  
newspaper, the first publication being in the issue of  
7/21, 20 17; the second publication being in the  
issue of \_\_\_\_\_, 20 \_\_\_\_; and the last publication in  
the issue of \_\_\_\_\_, 20 \_\_\_\_.

*Aaron R. Stucky*

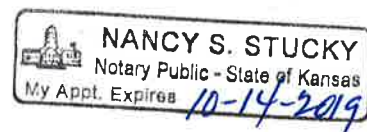
Aaron R. Stucky, Editor

Subscribed and sworn to before me this 21 day of July,  
20 17.

*Nancy S. Stucky*  
Notary Public, Reno County, Kansas

My commission expires 10/14, 20 19.

Printer's Fee \$ \_\_\_\_\_



2018

**NOTICE OF BUDGET HEARING**

The governing body of  
**Roscoe Township**  
Reno County  
will meet on August 14, 2017 at 8:00 PM at 26101 S. Heron Road, Pretty Prairie, KS for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at 26101 S. Heron Road, Pretty Prairie, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits  
of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax
General	4,243	1.200	4,467	1.200	4,881	4,294
Police						
Fire						
Library						
Road	94,595	24.375	93,233	24.375	93,642	87,231
						76,965
						1,157
						20,405

Roscoe Township  
(27.576)

FILED

JUL 27 2017

Dana Patton  
COUNTY CLERK

Total  
81.259  
req. assessed.  
144-  
27.576  
est.

AFFIDAVIT OF PUBLICATION  
STATE OF KANSAS,  
RENO COUNTY, ss

AARON R. STUCKY

I, Aaron R. Stucky, do hereby swear, depose and saith that he is

VALLEY NEWS

City of Pretty Prairie, County of  
I paid circulation in Reno County,  
mitted to the mails as second-class  
escah Valley News is not a trade,  
d has been continuously and un-  
ntly during the period of fifty-two  
ly prior to the first publication of  
d that the notice, of a true copy is  
1 consecutive issues of said  
on being in the issue of  
he second publication being in the  
20\_\_\_; and the last publication in  
, 20\_\_\_.

Aaron R. Stucky, Editor

this 21 day of July,

Stucky  
County, Kansas

10/14, 2019.

NANCY S. STUCKY  
Notary Public - State of Kansas  
My Appt. Expires 10-14-2019

2018

NOTICE OF BUDGET HEARING

The governing body of  
Roscoe Township

Reno County

will meet on August 14, 2017 at 8:00 PM at 26101 S. Harlan Road, Pretty Prairie, KS for the purpose of hearing and  
advising objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at 26101 S. Harlan Road, Pretty Prairie, KS and will be available at the hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits  
of the 2018 Budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	4,243	1.200	4,457	1.200	4,294	1.457
Debt Service						
Library	94,495	24.375	93,232	24.375	93,642	29.603
Road					76,465	
Non-Budgeted Funds						
Special Machinery						
Totals	98,838	25.575	97,689	25.575	98,523	31.060
Less: Transfers	23,849		0		0	
Net Expenditure	74,989		97,689		98,523	
Total Tax Levied	90,897		91,525		XXXXXXXXXXXX	
Assessed Valuation:						
Township	3,554,128		3,578,671		2,946,738	
Outstanding Indebtedness:						
Jan 1						
GOV Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	12,126		9,411		242,199	
Total	12,126		9,411		242,199	

\*Tax rates are expressed in mills.

Michael Koshlud  
Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions  
Page No. 8

FW: Question



Kandy Graber <kgrabersjhl.com>

Today, 5:05 PM

Reply all | v

Donna Patton (donna.pattson@renogov.org); jami.radloff@renogov.org; Jan Nolde <jannolde@sjhl.com>; Scot Loyd <scotloyd@sjhl.com> ✕



Roscoe Twp.pdf  
734 KB

Show all 1 attachments (734 KB)

Donna,

I have done some checking and verified with Leon Albright (Roscoe Township) and the signed copy of the budget that they brought in is the correct amount of tax to levy. There should only be an increase of 2 mills. The actual budget where they are asking for \$76,965 in the road fund is correct and should be the amount used.

Sorry about the mix-up and thank you for your help with this! I appreciate you noticing it!

And I'm thinking that Yoder is the same way (that the actual budget is correct and the published budget is not so they will probably need to re-publish) but I'll get back with you next week with the final answer. ☺

Have a good weekend,

Kandy

From: Jan Nolde

Sent: Thursday, August 17, 2017 12:38 PM

To: Kandy Graber <kgrabersjhl.com>

Subject: FW: Question

Message Encryption by Microsoft Office 365

Roscoe Twp

Roscoe Twp  
(29.603)

State of Kansas  
Township

CERTIFICATE

2018

To the Clerk of Reno County, State of Kansas  
We, the undersigned, officers of

Roscoe Township

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

			2018 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018	2				
Alloc of MVT, RVT, and 16/20M Vehicles	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
Computation to Determine State Library Gra	6				
Fund	K.S.A.				
General	79-1962	6	4,881	4,294	1.457 ✓
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	82,376	76,965	26.119 ✓
Non-Budgeted Funds					
Special Machinery		7			
Totals	xxxxxx		87,257	81,259	
Budget Summary		8			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	No	JA

27.576

Final Assessed Valuation:	County Clerk's Use Only
Township	2,946,738
	Nov. 1, 2017 Valuation

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Jan Nolde, CPA, CFE, CGMA  
Address:  
Swindoll, Janzen, Hawk & Loyd, LLC  
123 S. Main  
McPherson, KS 67460  
Email:  
scotloyd@suhl.com, jannolde@suhl.com  
Attest: 2017

(27.576)  
*Leon Althoff Trustee*  
*Michael Quibb Clerk*  
*Kc - J Allinght*

County Clerk

Governing Body

Special Road Election held for Mills for years.  
First levy in

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

AUG 15 2017

Donna Patton  
COUNTY CLERK

Roscoe Township

2018

**Computation to Determine Limit for 2018**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2017	+ \$ 91,525 ✓
2. Debt service levy in 2017	- \$ 0
3. Tax levy excluding debt service	\$ 91,525

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ 1,252 ✓
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 24,809
5b. Personal property 2016	- 22,726
5c. Increase in personal property (5a minus 5b)	+ 2,083 ✓
	(Use Only if > 0)
6. Valuation of property that changed in use during 2017:	+ 0
7. Total valuation adjustment (sum of 4, 5c, 6)	3,335 ✓
8. Total estimated valuation July 1, 2017	2,946,738 ✓
9. Total valuation less valuation adjustment (8 minus 7)	2,943,403
10. Factor for increase (7 divided by 9)	0.00113
11. Amount of increase (10 times 3)	+ \$ 104
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 91,629
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	91,629
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013
16. Consumer Price Index adjustment (3 times 15)	\$ 1,190
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 92,819 ✓

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Roscoe Township  
Reno County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,294	194	4	16	2	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	87,231	3,932	89	323	48	17
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	91,525	4,126	93	339	50	18

County Treas Motor Vehicle Estimate 4,126

County Treas Recreational Vehicle Estimate 93

County Treas 16/20M Vehicle Estimate 339

County Treas Commercial Vehicle Tax Estimate 50

County Treas Watercraft Tax Estimate 18

MVT Factor 0.04508

RVT Factor 0.00102

16/20M Factor 0.00370

Comm Veh Factor 0.00055

Watercraft Factor 0.00020

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Roscoe Township

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	23,849	-	-	68-141g
Total		23,849	0	0	
Adjustments*					
Adjusted Totals		23,849	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

See Accountant's Compilation Report and Summary of Significant Assumptions



Roscoe Township

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	-261	0	195
Receipts:			
Ad Valorem Tax	4,232	4,294	xxxxxxxxxxxxxxx
Delinquent Tax	20		
Motor Vehicle Tax	228	151	194
Recreational Vehicle Tax	5	2	4
16/20 M Vehicle Tax	16	11	16
Commercial Vehicle Tax	3	2	2
Watercraft Tax	0	1	1
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	201	175
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,504</b>	<b>4,662</b>	<b>392</b>
<b>Resources Available:</b>	<b>4,243</b>	<b>4,662</b>	<b>587</b>
Expenditures:			
Officers Pay	2,700	3,000	3,410
Travel & Mileage	142	300	300
Postage & Supplies	195	300	300
Legal Publications	72	100	100
Professional Services	625	252	252
Insurance	500	515	519
Cash Forward (2018 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous	9	0	0
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>4,243</b>	<b>4,467</b>	<b>4,881</b>
Unencumbered Cash Balance Dec 31	0	195	xxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	4,694	4,683	4,881
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2017 Ad Valorem Tax		

See Accountant's Compilation Report and Summary of Significant Assumptions

030

Roscoe Township

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	4,486	800	1,002
Receipts:			
Ad Valorem Tax	81,718	87,231	xxxxxxxxxxxxxxxxxx
Delinquent Tax	265	0	0
Motor Vehicle Tax	3,035	3,077	3,932
Recreational Vehicle Tax	68	47	89
16/20M Vehicle Tax	215	222	323
Commercial Vehicle Tax	36	42	48
Watercraft Tax	0	15	17
Special Highway/Gasoline Tax	5,553	3,800	0
Interest on Idle Funds	19	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>90,909</b>	<b>94,434</b>	<b>4,409</b>
<b>Resources Available:</b>	<b>95,395</b>	<b>95,234</b>	<b>5,411</b>
Expenditures:			
Wages	20,985	21,000	21,000
Payroll Taxes	3,739	5,000	5,000
Fuel & Oil	8,577	10,000	5,000
Road Materials & Supplies	20,592	10,000	5,000
Insurance	3,477	3,500	3,500
Contract Services	1,871	2,500	2,500
Repairs	7,683	10,000	10,000
Equipment / Lease Purchase Payments	3,612	32,232	30,376
Cash Forward (2018 column)			
Transfer to Special Machinery	23,849	0	0
Does transfer exceed 25% of Resources Available	Not Authorized		
Miscellaneous	210	0	0
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>94,595</b>	<b>94,232</b>	<b>82,376</b>
Unencumbered Cash Balance Dec 31	800	1,002	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	95,730	100,552	82,376
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		82,376
	Tax Required		76,965
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			76,965

**Special Machinery**

K.S.A. 68-141g	2016 Actual Year
Unencumbered Cash Balance, Jan 1	25,420
Transfers from:	
Road Fund	23,849
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>49,269</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>49,269</b>

See Accountant's Compilation Report and Summary of Significant Assumptions

# NOTICE OF BUDGET HEARING

The governing body of  
Roscoe Township  
Reno County

will meet on August 14, 2017 at 8 p.m. at 26101 S. Herren Road, Pretty Prairie, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 26101 S. Herren Road, Pretty Prairie, KS and will be available at this hearing.

## BUDGET SUMMARY

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General	4,243	1.200	4,467	1.200	4,881	4,294	1.457
Debt Service							
Library							
Road	94,595	24.375	94,232	24.375	82,376	76,965	26.119
Non-Budgeted Funds							
Special Machinery							
Totals	98,838	25.575	98,699	25.575	87,257	81,259	27.576
Less: Transfers	23,849		0		0		
Net Expenditure	74,989		98,699		87,257		
Total Tax Levied	90,897		91,525		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,554,128		3,578,671		2,946,738		
Outstanding Indebtedness,							
Jan 1	2015		2016		2017		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	12,126		9,411		242,199		
Total	12,126		9,411		242,199		

\*Tax rates are expressed in mills.

Michael Krehbiel

Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions



SWINDOLL  
JANZEN  
HAWK &  
LOYD, LLC

Certified Public Accountants

80  
YEARS

*More Than Just Numbers Since 1936*

To Management of the Roscoe Township  
12118 W Boundary Rd  
Pretty Prairie, KS 67570

Management is responsible for the accompanying projection of the Roscoe Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Roscoe Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Roscoe Township.

The accompanying projection and this report are intended solely for the information and use of the Roscoe Township, the State of Kansas Department of Administration and the respective County Clerk in which the Roscoe Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC  
Hutchinson, KS

August 25, 2017

*[sjhl.com](http://sjhl.com)*

**Hutchinson Office**

200 N. Main • Hutchinson, KS 67504-2889  
P: 888.414.0123 • F: 620.662.3350

**McPherson Office**

123 S. Main • McPherson, KS 67460  
P: 888.241.1826 • F: 620.241.6926

**Wichita Office**

220 W. Douglas, Ste. 300 • Wichita, KS 67202  
P: 316.265.5600 • F: 316.265.8021

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.